

Securities Act S.N.W.T. 2008, c. 10

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Subject: Auditor Oversight

Effective Date: September 30, 2014

IMPLEMENTING RULE 52-803

Auditor Oversight

PART I DEFINITION

1. In this Rule, "Implementing Rule 11-801" means Implementing Rule 11-801 *Implementation of CSA Instruments* made under the Act, effective October 26, 2008, as amended.

PART II ADOPTION OF NATIONAL INSTRUMENT

2. National Instrument 52-108 *Auditor Oversight* of the Canadian Securities Administrators, effective September 30, 2014, is adopted and made a rule under section 169 of the Act.

PART III CONSEQUENTIAL AMENDMENTS TO NATIONAL INSTRUMENTS

- **3.** The following amendments made by the Canadian Securities Administrators, effective September 30, 2014, are adopted and made rules under section 169 of the Act:
 - (a) amendments to National Instrument 41-101 General Prospectus Requirements;
 - (b) amendments to National Instrument 51-102 Continuous Disclosure Obligations;
 - (c) amendments to National Instrument 71-102 Continuous Disclosure and Other Exemptions Relating to Foreign Issuers.

PART IV REPEAL OF NATIONAL INSTRUMENT

4. National Instrument 52-108 *Auditor Oversight* of the Canadian Securities Administrators, which came into force on July 18, 2005, is repealed as a rule under section 169 of the Act.

PART V CONSEQUENTIAL AMENDMENT TO LOCAL RULE

5. Schedule A to Implementing Rule 11-801 is amended by striking "September 22, 2014" and substituting "September 30, 2014" in that portion preceding the table.

PART VI EFFECTIVE DATE

6. This instrument comes into force on September 30, 2014.